statutes of the United States, it seems that it would be within the power of Congress to determine in what cases, and to what extent, the power to punish summarily for contempt might be exercised. See *Ex Parte Robinson*, 19 Wall. 505.

SPECIAL ASSESSMENTS—RIGHT OF TAXPAYER TO DEFEND UPON THE GROUND THAT IMPROVEMENTS WERE NOT PROPERLY MADE.—Two interesting cases involving the right of a property owner to defend against a special assessment on the ground that the improvement, for which the assessment is made, was not constructed in accordance with the specifications prescribed, were recently before the supreme court of Illinois. In the first case, the work, which was a street pavement, was improperly done, and protests against it had been made on behalf of the property owners, though no legal steps were taken to restrain its progress or to compel a faithful performance of the contract. The officers charged with the duty nevertheless accepted the performance, and a property owner resisted payment on the ground that he had not secured the benefit contemplated. Notwithstanding the defect, the pavement was still of the *kind* determined upon, though it was not so good as it should have been. "If the improvement is the one provided for in the ordinance," said the court, "and it has been completed and accepted by the city authorities invested with the power to determine whether the contract has been complied with, the objection that it was not completed in compliance with the terms of the ordinance is not available. *Ricketts* v. *Hyde Park*, 85 Ill. 110; *Fisher* v. *People*, 157 Ill. 85, 41 N. E. 15; *People* v. *Green*, 158 Ill. 594, 42 N. E. 163; COOLEY TAX'N, 468." Payment in the case was therefore decreed. *People* v. *Whidden* (1901), 191 Ill. 374, 61 N. E. 133, 56 L. R. A. 905. In the second case, however, which arose in the same way, it was urged that the defects were so great as to result in the construction of a pavement of an entirely different kind, *i. e.*, a mere dirt roadway instead of a macadam pavement, and it was held that proof of such a substitution would defeat a recovery of the tax. "The rule that objections to the manner in which an improvement is completed," said the court, "are not available on the application for judgment for sale does not extend to cases where the improvement authorized is changed for another, or where the city authorities accept a different improvement from the one for which the assessment was levied." *Gage* v. *People* (1901), 193 Ill. 316, 61 N. E. 1045, 56 L. R. A. 916.

JUDGMENTS—ESTOPPEL TO MAINTAIN SUBSEQUENT ACTION FOR DIFFERENT CAUSE.—A case was recently decided in the United States Circuit Court of Appeals in the eighth circuit, involving a somewhat difficult point as to the effect of a judgment as an estoppel to a subsequent action between the same parties on a different cause. It is well settled that a judgment is an estoppel to a subsequent action for a *different* cause only as to the matters directly in issue in the former action, therein contested, and necessarily determined. See *Cromwell* v. *County of Sac* (1876), 94 U. S. (4 Otto) 351. It is also clear that if there were several issues in the former action, a finding on any one of which would warrant the judgment rendered therein, proof of that judgment would not estop the defeated party in any subsequent action for a different cause as to any of the issues tried in the former action, unless it